

LEGISLATURE OF NEBRASKA

NINETY-NINTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 897**

Introduced by Preister, 5

Read first time January 5, 2006

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-2701 and 77-2701.04, Revised Statutes Supplement,  
3 2005; to provide a sales tax exemption for energy  
4 efficient products and related labor; to provide an  
5 operative date; and to repeal the original sections.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-2701, Revised Statutes Supplement,  
2   2005, is amended to read:

3           77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, and  
4   77-27,228 to 77-27,234 and section 3 of this act shall be known and  
5   may be cited as the Nebraska Revenue Act of 1967.

6           Sec. 2. Section 77-2701.04, Revised Statutes Supplement,  
7   2005, is amended to read:

8           77-2701.04 For purposes of sections 77-2701.04 to 77-2713  
9   and section 3 of this act, unless the context otherwise requires,  
10   the definitions found in sections 77-2701.05 to 77-2701.47 shall be  
11   used.

12          Sec. 3. Sales and use tax shall not be imposed on the  
13   gross receipts from the sale, lease, or rental of and the storage,  
14   use, or other consumption in this state of energy efficient  
15   products and any related contractor labor. For purposes of this  
16   section, energy efficient products means any air conditioner,  
17   furnace, boiler, hot water heater, window, door, insulation,  
18   ceiling fan, ceiling fan light kit, clothes dryer, clothes  
19   washer, dehumidifier, dishwasher, light bulb, light fixture,  
20   programmable thermostat, refrigerator, or other product which has  
21   been designated by the United States Environmental Protection  
22   Agency and the United States Department of Energy as meeting or  
23   exceeding the energy efficiency requirements under the agencies'  
24   Energy Star program.

25          Sec. 4. This act becomes operative on October 1, 2006.

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- 1                   Sec. 5. Original sections 77-2701 and 77-2701.04, Revised
- 2   Statutes Supplement, 2005, are repealed.